

EXHIBIT

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ALBERT L. HOLTZ
OF COUNSEL
LIPSON, NEILSON, COLE,
SELTZER & GARIN, P.C.

LAW OFFICE
ALBERT L. HOLTZ, P.C.
3810 TELEGRAPH ROAD, SUITE 200
BLOOMFIELD HILLS, MICHIGAN 48302
TELEPHONE (248) 583-8000

FACSIMILE
(248) 203-6328
E-MAIL
aholtz@lipsonnelson.com
lpersons@lipsonnelson.com

8 September 2010

Nationwide Life Insurance Company
One Nationwide Plaza A
Columbus OH 43215-2220

Re: Estate of Gary H. Lupiloff, deceased
Policy: L034804300
Initial face value: \$500,000

To Whom It May Concern:

Please be advised that I am an attorney who represents Nicole Lupiloff who is the appointed Personal Representative of the Estate of Gary H. Lupiloff, deceased. Ms. Lupiloff was appointed as Personal Representative by an Oakland County Probate Court order (a copy of which is attached hereto - "Letter of Authority"). Please be advised also that I represent Nicole Lupiloff, individually, as well as her sister, Monica Lupiloff, who are contingent beneficiaries under the subject policy (a copy of which is attached hereto).

Please be advised that one or more of my clients herewith asserts a claim to the proceeds of the policy. It is requested that you pay no one until a determination is made by court order, which I intend to seek. Please acknowledge receipt of this letter and feel free to contact me for any further information you may desire.

Very truly yours,

Albert L. Holtz

Enc.

Approved, SCAO

JIS CODE: LET

STATE OF MICHIGAN
PROBATE COURT
COUNTY OF OAKLANDLETTERS OF AUTHORITY FOR
PERSONAL REPRESENTATIVE

FILE NO.

2010-330,999-DE

Estate of GARY HARMON LUPILOFF AKA GARRY HARMON

Deceased

To:

Name and address
 NICOLE LUPILOFF
 5465 POSSUM LANE
 ORCHARD LAKE MI 48324

Telephone no.

You have been appointed and qualified as _____ personal representative(s) _____ of the estate on July 30, 2010.
 You are authorized to perform all acts authorized by law unless exceptions are specified below.

 Your authority is limited in the following way:

You have no authority over the estate's real estate or ownership interests in a business entity that you identified on your acceptance of appointment.

Other restrictions or limitations are:

These letters expire: NO EXPIRATION DATE
 Date

July 30, 2010
 Date

Judge (formal proceedings)/Register Jill Koney Dahl (informal proceedings)

Bar no.

SEE NOTICE OF DUTIES ON SECOND PAGE

Attorney name (type or print) Bar no.

Address

City, state, zip Telephone no.

I certify that I have compared this copy with the original on file and that it is a correct copy of the original, and on this date, these letters are in full force and effect.

Date 7/30/10

Deputy Register

Do not write below this line - For court use only

FILED 20

Deputy Register of Probate